## WASHINGTON STATE DEPARTMENT OF REVENUE

## SPECIAL NOTICE

For further information contact: **Telephone Information Center** 1-800-647-7706 or (360) 486-2345

Alternate Formats (360) 486-2342 Teletype 1-800-451-7985

Originally Published August 1, 2001—Reissued April 2002

## Sales and Use Tax Exemption to Farmers and Veterinarians for Animal Pharmaceuticals

Substitute Senate Bill 5496

Substitute Senate bill (SSB) 5496 (Chapter 17, Laws of 2001 2nd Special Session) provides a sales and use tax exemption to farmers and veterinarians for animal pharmaceuticals. To qualify, the pharmaceuticals must be administered to animals that are raised by farmers for the purpose of producing an agricultural product for sale and be pharmaceuticals that are approved by either the USDA or FDA. When making purchases, buyers must provide an exemption certificate to the seller who is required to keep the certificate on file for a period of five years. The effective date of this exemption is August 1, 2001.

If you need assistance or have questions, please contact the Telephone Information Center at 1-800-647-7706.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

